

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Mount Vernon (6590)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$3,570,080	\$3,920,629	\$3,755,894	\$4,224,925	18%	8%	12%
	11200 Regular Programs; Middle/Junior High	\$1,670,027	\$2,109,703	\$2,114,456	\$2,335,625	40%	11%	10%
	11300 Regular Programs; High School	\$2,073,778	\$2,417,057	\$2,439,349	\$2,753,630	33%	14%	13%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$41,516	\$44,379	\$73,712	n/a	78%	66%
	11410 Vocational Education; Agriculture A	\$70,205	\$85,371	\$87,984	\$98,715	41%	16%	12%
	11450 Vocational Education; Consumer and Homemaking	\$79,827	\$44,551	\$50,012	\$61,907	-22%	39%	24%
	11470 Vocational Education; Business Education	\$45,374	\$94,572	\$89,087	\$100,386	121%	6%	13%
	11480 Vocational Education; Industrial Education A	\$219,037	\$200,007	\$65,504	\$82,243	-62%	-59%	26%
	11490 Vocational Education; Industrial Education B	\$24,938	\$17,116	\$15,369	\$18,088	-27%	6%	18%
	11590 Other Vocational Education Programs	\$4,930	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$68,878	\$85,532	\$88,265	\$112,045	63%	31%	27%
	12100 2007 Account Code - Gifted and Talented	\$66,197	\$72,873	\$71,503	\$35,109	-47%	-52%	-51%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$17,996	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$32,998	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$233,785	\$305,849	\$296,629	\$327,535	40%	7%	10%
	12320 Physical Impairment; Multiple Disabilities	\$74,152	\$0	\$0	\$17,809	-76%	n/a	n/a
	12350 Physical Impairment; Homebound	\$7,316	\$28,646	\$47,541	\$27,752	279%	-3%	-42%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$233,474	\$221,108	\$217,971	\$203,584	-13%	-8%	-7%
	12510 Culturally Different; Communication Disorders	\$405	\$0	\$0	\$0	-100%	n/a	n/a
	12520 Culturally Different; Compensatory	\$30,637	\$20,698	\$18,808	\$3,220	-89%	-84%	-83%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$660,460	\$982,684	\$971,905	\$481,395	-27%	-51%	-50%
	12610 Learning Disability	\$3,428	\$0	\$0	\$632,728	> 500%	n/a	n/a
	12710 Equal Opportunity At Risk	\$77,924	\$100,377	\$99,736	\$119,694	54%	19%	20%
	12810 Special Education Preschool	\$214,846	\$225,947	\$162,741	\$168,498	-22%	-25%	4%
	12900 Other Special Programs	\$0	\$26,932	\$31,595	\$41,023	n/a	52%	30%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$25,413	\$41,259	\$44,807	\$42,674	68%	3%	-5%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$959	\$1,255	\$1,588	\$1,178	23%	-6%	-26%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$3,818	\$10,419	\$6,243	n/a	64%	-40%
	14300 Summer School Programs; High School	\$0	\$8,184	\$14,656	\$11,058	n/a	35%	-25%
	16100 Remediation Testing	\$84,941	\$74,398	\$74,116	\$82,185	-3%	10%	11%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$50,674	\$45,571	\$0	\$56,741	12%	25%	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$98,773	\$391,920	\$442,426	\$341,897	246%	-13%	-23%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$191,697	\$212,373	\$194,872	\$195,829	2%	-8%	0%
	22220 Library/Media Services; School Library	\$247,901	\$305,859	\$313,360	\$367,035	48%	20%	17%
	22230 Library/Media Services; Audiovisual	\$0	\$0	\$22	\$0	n/a	n/a	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$118,884	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$854,731	\$1,026,017	\$988,761	\$1,160,142	36%	13%	17%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$1,385	\$0	\$0	n/a	-100%	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$150,058	\$225,470	\$212,928	\$122,670	-18%	-46%	-42%
	26497 2007 Account Code - Teachers Retirement Fund	\$396,241	\$579,525	\$589,264	\$304,903	-23%	-47%	-48%
Student Academic Achievement Total		\$11,649,967	\$13,918,202	\$13,555,946	\$14,663,172	26%	5%	8%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$52,312	\$71,247	\$70,496	\$80,740	54%	13%	15%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,410	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$257,887	\$287,651	\$282,012	\$323,538	25%	12%	15%
	21340 Health Services; Nurse Services	\$125,523	\$212,308	\$212,757	\$248,183	98%	17%	17%
	21390 Health Services; Other Health Services	\$4,323	\$3,699	\$7,867	\$19,191	344%	419%	144%
	21420 Psychological Testing	\$118,087	\$109,115	\$130,066	\$153,147	30%	40%	18%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$17,073	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$148,054	\$273,924	\$255,872	\$291,465	97%	6%	14%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$27,220	\$55,871	\$20,221	\$2,483	-91%	-96%	-88%

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	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$27	\$0	\$309	n/a	> 500%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,721	\$0	\$0	\$0	-100%	n/a	n/a
	23110 Board of Education; Service Area Direction	\$19,816	\$18,997	\$20,755	\$19,040	-4%	0%	-8%
	23190 Board of Education; Other Governing Body Services	\$1,506	\$503	\$1,312	\$950	-37%	89%	-28%
	23210 Executive Administration; Office of The Superintendent	\$129,292	\$142,674	\$168,690	\$197,735	53%	39%	17%
	23220 Executive Administration; Community Relations	\$2,253	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$139,108	\$126,907	\$176,112	\$172,600	24%	36%	-2%
	25750 Personnel Services; Health Services	\$1,535	\$2,304	\$2,220	\$2,286	49%	-1%	3%
Student Instructional Support Total		\$1,030,048	\$1,305,228	\$1,348,379	\$1,528,741	48%	17%	13%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,783	\$9,359	\$11,015	\$11,597	49%	24%	5%
	23230 Executive Administration; Staff Relations and Negotiations	\$22,842	\$6,823	\$10,144	\$10,411	-54%	53%	3%
	25110 Fiscal Services; Office of The Business Manager	\$140,949	\$136,960	\$168,096	\$196,957	40%	44%	17%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$32,673	\$43,330	\$43,460	\$55,725	71%	29%	28%
	25150 Fiscal Services; Payroll Services	\$29,703	\$37,128	\$36,118	\$46,150	55%	24%	28%
	25191 Other Fiscal Services; Refund of Revenue	\$1,295	\$2,277	\$2,795	\$41,165	> 500%	> 500%	> 500%
	25192 Other Fiscal Services; Petty Cash	\$190	\$200	\$0	\$191	0%	-4%	n/a
	25196 Other Fiscal Services; Cash Change	\$653	\$1,182	\$1,206	\$1,463	124%	24%	21%
	25400 Planning, Research, Development and Evaluation	\$2,680	\$1,519	\$1,200	\$1,444	-46%	-5%	20%
	25890 Other Technology Services	\$0	\$835	\$1,119	\$3,954	n/a	374%	253%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$40,298	\$43,691	\$45,400	\$52,084	29%	19%	15%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,743,114	\$2,386,650	\$2,436,035	\$2,845,339	63%	19%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,448	\$14,908	\$14,186	\$13,202	> 500%	-11%	-7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$370,523	\$822,907	\$984,803	\$942,080	154%	14%	-4%
	26499 2007 Account Code - Other	\$0	\$3,002	\$3,952	\$1,968	n/a	-34%	-50%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$22,362	\$15,108	\$19,705	\$23,336	4%	54%	18%
	26700 Operation and Maintenance of Plant Services; Insurance	\$229,765	\$316,966	\$270,178	\$196,699	-14%	-38%	-27%
	27010 Student Transportation; Service Area Direction	\$104,563	\$100,760	\$107,278	\$125,205	20%	24%	17%
	27100 Student Transportation; Vehicle Operation	\$282,629	\$357,912	\$423,389	\$524,259	85%	46%	24%
	27200 Student Transportation; Monitoring Services	\$40,477	\$69,795	\$85,198	\$118,162	192%	69%	39%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$52,156	\$118,460	\$133,531	\$170,451	227%	44%	28%
	27400 Student Transportation; Purchase of School Buses	\$71,888	\$324,734	\$41,058	\$255,072	255%	-21%	> 500%
	27500 Student Transportation; Insurance on Buses	\$14,344	\$55,575	\$50,895	\$44,977	214%	-19%	-12%
	27700 Student Transportation; Contracted Transportation Services	\$340,055	\$622,966	\$546,844	\$658,954	94%	6%	21%
	27900 Student Transportation; Other Student Transportation Services	\$11,893	\$20,569	\$14,198	\$19,872	67%	-3%	40%
	27910 Student Transportation; Bus Driver Training	\$0	\$226	\$0	\$0	n/a	-100%	n/a
	31100 Food Services Operations; Service Area Direction	\$28,891	\$68,827	\$69,436	\$72,209	150%	5%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$311,953	\$322,302	\$332,370	\$352,914	13%	9%	6%
	31400 Food Services Operations; Food Purchases	\$428,887	\$528,231	\$551,972	\$561,182	31%	6%	2%
	31900 Other Food Services	\$25,738	\$27,833	\$33,672	\$31,620	23%	14%	-6%
	33200 Community Recreation	\$6,779	\$6,662	\$6,009	\$6,089	-10%	-9%	1%
	33300 Civic Services	\$2,451	\$6,357	\$4,381	\$382	-84%	-94%	-91%
	33400 Athletic Coaches	\$154,489	\$236,487	\$240,837	\$256,808	66%	9%	7%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,533	\$9,792	\$10,600	\$10,800	-6%	10%	2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$176,898	\$93,240	\$78,989	\$344,609	95%	270%	336%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$10,950	\$3,000	\$8,550	\$4,850	-56%	62%	-43%
Overhead and Operational Total		\$4,722,850	\$6,816,574	\$6,788,618	\$8,002,181	69%	17%	18%
Nonoperational								
	43000 Facilities Acquisition and Construction; Professional Services	\$9,914	\$26,620	\$275,479	\$461,508	> 500%	> 500%	68%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$8,500	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$169,952	\$212,921	\$449,652	\$515,730	203%	142%	15%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$147,597	\$102,947	\$118,052	n/a	-20%	15%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,591	\$8,884	\$36,551	\$6,302	13%	-29%	-83%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$319,715	\$961,634	\$1,007,703	\$541,891	69%	-44%	-46%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,538	\$14,494	\$29,596	\$139,511	> 500%	> 500%	371%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$515,742	\$400,000	\$420,000	n/a	-19%	5%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$13,296	\$17,118	n/a	n/a	29%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$182,383	\$294,985	\$279,623	n/a	53%	-5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,116,582	\$4,092,000	\$4,092,000	\$4,092,000	-1%	0%	0%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$27,076	\$27,076	\$0	\$0	-100%	-100%	n/a
Nonoperational Total		\$4,660,369	\$6,197,851	\$6,702,208	\$6,591,735	41%	6%	-2%
prorated								
	26491 2007 Account Code - PERF	\$239,983	\$297,374	\$317,722	\$167,269	-30%	-44%	-47%
	26492 2007 Account Code - Social Security	\$1,023,632	\$1,199,873	\$1,185,840	\$593,613	-42%	-51%	-50%
	26494 2007 Account Code - Group Insurance	\$1,410,731	\$1,823,923	\$1,930,407	\$1,005,489	-29%	-45%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$138	\$3,555	\$801	\$700	406%	-80%	-13%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$61,750	\$317,609	\$468,471	\$201,337	226%	-37%	-57%
prorated Total		\$2,736,234	\$3,642,334	\$3,903,240	\$1,968,409	-28%	-46%	-50%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$13,836,095	\$16,724,333	\$16,527,511	\$16,132,529	17%	-4%	-2%	55.8%	52.5%	51.2%	49.3%
Student Instructional Support	\$1,195,130	\$1,521,702	\$1,597,106	\$1,661,883	39%	9%	4%	4.8%	4.8%	4.9%	5.1%
Overhead and Operational	\$5,107,874	\$7,436,303	\$7,471,566	\$8,368,091	64%	13%	12%	20.6%	23.3%	23.1%	25.5%
Nonoperational	\$4,660,369	\$6,197,851	\$6,702,208	\$6,591,735	41%	6%	-2%	18.8%	19.4%	20.8%	20.1%
Grand Total	\$24,799,469	\$31,880,189	\$32,298,391	\$32,754,238	32%	3%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	60.6%	57.2%	56.1%	54.3%